



Tim Russell
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

Cynthia Underwood
Assistant Commissioner
Lewis A. Easterly
Secretary

October 20, 2008

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **Town of Shorter**, Alabama, and its police jurisdiction (located in Macon County).

On August 24, 2008, the governing body of the Town of Shorter adopted Ordinance No. 2008-4 increasing the rate of the Town of Shorter lodgings tax **effective November 1, 2008**. The increased lodgings tax rate is shown below:

	<u>Old Rate</u>	<u>New Rate</u>
Lodgings Tax Rate.....	5%	8%

If lodgings are offered to transients outside the corporate limits of the Town of Shorter but within the police jurisdiction, the rate of tax is one-half of that stated above.

The Law requires that the Town of Shorter lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Town of Shorter lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file this tax online through the internet at **www.revenue.alabama.gov/salestax/efiling.html** or by telephone by calling toll free **1-800-828-1727**. Telephone filers should use Locality Code 9702.

Please direct all questions regarding the Town of Shorter lodgings tax to this office:

Alabama Department of Revenue
Sales, Use and Business Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531